In the High Court of Punjab and Haryana, Chandigarh.

S.T.C..No.1 of 1989 & other connected cases

Date of Decision: 7.2.2007

Food Corporation of India …Petitioner.

Versus

State of Punjab …Respondent.

CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.K.L.Goyal, Advocate
for the petitioner.

Ms.Urvashi Dhugga, Assistant Advocate
General, Punjab, for the respondent.

ORDER

M.M.KUMAR, J. (ORAL)

This order shall dispose of the following cases:-

i) S.T.C. No.1 of 1989

ii) G.S.T.R.No.62 of 1989

iii) G.S.T.R.No.63 of 1989

iv) G.S.T.R.No.1 of 1990

v) G.S.T.R.No.11 of 1990

vi) G.S.T.R.No.12 of 1990

vii) G.S.T.R.No.13 of 1990

viii) G.S.T.R.No.15 of 1990

ix) G.S.T.R.No.16 of 1990

x) G.S.T.R.No.26 of 1991

xi) G.S.T.R.No.27 of 1991

xii) G.S.T.R.No.29 of 1991

xiii) G.S.T.R.No.37 of 1991

xiv) G.S.T.R.No.61 of 1991

xv) G.S.T.R.No.62 of 1991

xvi) C.W.P.No.7868 of 1993

Learned State counsel has placed on record a photocopy of the decision dated 13.11.2006 taken by the respondent-State to the effect that the assessee Food Corporation of India is not required to be assessed for the period from 1.2.1972 to 31.3.1975. Photocopy of the same is taken on record as Mark 'A'. She further states that the assessment framed in respect of those orders shall be treated as non-est and consequential benefit would accordingly be given to the assessee. There can not be any plausible objection by the assessee i.e. Food Corporation of India. It is also conceded position that the aforementioned cases pertain to the period aforesaid from 1.2.1972 to 31.3.1975.

In view of the stand taken by the respondent-State, the issue raised in the aforementioned cases have been rendered infructuous and accordingly we dispose of those cases in the aforementioned terms.

Office to attach a copy of this order in the connected cases.

(M.M.KUMAR)
Judge

February 7, 2007 **(RAJESH BINDAL)**
dkb **Judge**